

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE V.GIRI

SATURDAY, THE 1ST DECEMBER 2007 / 10TH AGRAHAYANA 1929

WP(C).No. 32364 of 2006(C)

PETITIONERS:

1. KERALA COMMERCIAL TAXES GAZETTED
OFFICERS ASSOCIATION, REPRESENTED BY GENERAL
SECRETARY, TC.14/765, NRA-99, OBSERVATORY LANE,
TRIVANDRUM.
2. K.R.HARINDRANATH, COMMERCIAL TAX
OFFICER, AUDIT ASSESSMENT, KANNUR.
3. S.ANILKUMAR, COMMERCIAL TAX OFFICER,
IST CIRCLE, KOTTAYAM.
4. ANIL GOPINATH, COMMERCIAL TAX OFFICER,
PERUMBAVOOR.

BY ADV. SRI.K.JAJU BABU
SMT.M.U.VIJAYALAKSHMI

RESPONDENTS:

STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAX DEPARTMENT, GOVT. SECRETARIAT,
TRIVANDRUM.

BY GOVERNMENT PLEADER SRI.NANDAKUMAR

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 01/12/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

APPENDIX

PETITIONERS' EXHIBITS:

EXT.P1: COPY G.O.(MS) 36/77/TD. DATED 13.4.77 ISSUED BY THE RESPONDENT.

EXT.P2: COPY OF G.O.(MS) NO.440/79(39) DATED 30.4.79 ISSUED BY THE RESPONDENT.

EXT.P3: COPY OF LETTER NO.A8-28183/92/TX DATED 8.8.95 ISSUED BY THE SECRETARY (TAXES) BOARD OF REVENUE, TVM TO THE SPECIAL SECRETARY TO GOVT. TAXES DEPT. TVM.

EXT.P4: COPY OF H.O.(RT) 733/2001/TD DATED 16.10.2001 ISSUED BY THE RESPONDENT.

EXT.P5: COPY OF REPRESENTATION SUBMITTED BY THE 2ND AND 3RD PETITIONERS BEFORE THE GOVERNMENT DATED 26.7.06.

EXT.P6: COPY OF COMMUNICATION NO.8271/D3/06/TD DATED 30.8.06 ISSUED BY THE RESPONDENT.

EXT.P7: COPY OF ORDER NO.A8-37286/07/TX DATED 15.9.07 ISSUED BY THE RESPONDENT.

EXT.P8: COPY OF REPRESENTATION SUBMITTED BY THE PETITIONERS BEFORE THE RESPONDENT ON 24.11.07.

/TRUE COPY/

P.A. TO JUDGE

V.GIRI, J.

W.P.(C).No.32364 of 2006

Dated this the 1st day of December, 2007

JUDGMENT

The first petitioner is an association representing officers of the Commercial Taxes department. Petitioners 2 to 4 are Commercial Tax officers. They were appointed by direct recruitment. The special rule governing the same interalia provides that “every person appointed by direct recruitment to category No.3 shall, from the date of his appointment, undergo training and he will commence probation after completion of training. He will be entitled to allowance as specified by the Government from time to time”. Petitioners were appointed as Trainee Reserve Sales Tax Officers between 17.10.2005 and 16.10.2006. According to them, all trainee sales tax officers are entitled to consolidated allowance at an amount equivalent to the minimum in the scale of pay of sales tax officers applicable from time to time. Reference in this regard is made to Exts. P1, P2 and P4. But it seems that change was effected in the case of the petitioners in as much as that though the scale of pay of sales tax officers was revised to Rs.10,790-18,000 with effect from 1.7.2004, as per G.O.(P)145/06/Fin. Dated 25.3.2006, the consolidated allowance payable to the petitioners was restricted to Rs.6,500/-. According to the petitioners, since all along the consolidated pay of trainee sales tax officers, has been

fixed at an amount equivalent to the minimum in the pay scale applicable to the post, there was no reason why it should have been restricted in the case of the petitioners. Subsequent to the filing of the writ petition, on 15.9.2007, an order was passed by the Commissioner in relation to the Reserve Sales Tax officers who were recruited subsequent to the petitioners. It shows that for trainees, the consolidated allowance was fixed at the minimum of the scale of pay, namely at Rs.10,790/-. According to the petitioners, if a pattern has been followed by the Government in fixing the consolidated pay of Trainee Reserved Sales tax Inspectors at the minimum of the scale applicable to the post, there is no reason why a lower amount should have been paid to the petitioners. Petitioners have brought their grievances to the notice of the Government as per Ext. P8.

2. After having heard the learned counsel for the petitioners and also the learned senior Government Pleader, I am of the view that the respondent shall look into Ext. P8, in the light of Exts. P1, P2, P4 and P7, untrammelled by Ext. P6, and take a decision thereon. Needful shall be done within a period of two months from the date of receipt of a copy of this judgment.

V.GIRI, JUDGE

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